



23rd April, 2026

To,

The BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001
Scrip code: 540203

The National Stock Exchange India Limited

Exchange Plaza, Bandra Kurla Complex
Bandra (E), Mumbai-400051
NSE Symbol: SFL

Subject: Sale of Fractional Shares arising from Composite Scheme of Arrangement

Ref: Composite Scheme of Arrangement involving Belvedere International Limited, Kanvas Concepts Private Limited, Kurlon Retail Limited, Komfort Universe Products and Services Limited, Starship Value Chain and Manufacturing Private Limited into Kurlon Enterprise Limited, and further into Sheela Foam Limited and their respective shareholders and creditors, under Sections 230 to 232 of the Companies Act, 2013

Dear Sir/Madam,

Pursuant to the Composite Scheme of Arrangement approved by the Hon'ble National Company Law Tribunal, Mumbai Bench, involving the amalgamation of Kurlon Enterprise Limited (KEL) with Sheela Foam Limited, we wish to inform you that the fractional entitlements arising from the share exchange ratio have been consolidated and allotted to a Trust appointed by the Board.

The Trust has sold such consolidated shares in the open market on April 22, 2026. The net sale proceeds, after deduction of applicable charges and taxes, will be distributed to the eligible shareholders of Kurlon Enterprise Limited in proportion to their respective fractional entitlements.

Thanking You,

Yours truly,

For **Sheela Foam Limited**

(Md. Iquebal Ahmad)

Company Secretary & Compliance Officer

SHEELA FOAM LTD.

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